

**CONSUMERS ILLINOIS WATER COMPANY**

Vermilion Water Division

Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 2001

Schedule

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Person Responsible:

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D. Leppert

**Jurisdictional Rate Base Summary**

Line	Rate Base Component (A)	Supporting Schedule (B)	Unadjusted Ave. Future Test Year (C)	Adjustments (D)	Adjusted Ave. Future Test Year (E)
1	Gross Utility Plant in Service at Orig. Cost	B - 4; B - 5	\$56,227,548	-\$683,746	<b>\$55,543,802</b>
2	Add: Non-AFUDC CWIP	B - 7	172,834	0	<b>172,834</b>
3	Less: Reserve for Accum. Depreciation	B - 2.1; B - 6	14,285,588	-612,027	<b>13,673,561</b>
4	Net Utility Plant		42,114,795	-\$71,719	<b>\$42,043,075</b>
5					
6	<b>Additions</b>				
7					
8	Deferred Charges	B - 10	638,916	0	<b>638,916</b>
9	Materials & Supplies	B - 8.1	117,405	0	<b>117,405</b>
10	Cash Working Capital	B - 2.2; B - 8	499,524	8,561	<b>508,085</b>
11	Amort. of Contributions In Aid of Const.	B - 15	1,062,842	0	<b>1,062,842</b>
12					
13	<b>Deductions</b>				
14					
15	FAS 87 Pension	B - 87	110,736	0	<b>110,736</b>
16	Customer Advances	B - 15	751,670	0	<b>751,670</b>
17	Contributions In Aid of Construction	B - 15	3,188,888	0	<b>3,188,888</b>
18	Deferred Income Taxes - Total	B - 2.3; B - 9	3,157,757	-28,449	<b>3,129,308</b>
19					
20					
21	Original Cost Rate Base		<b>\$37,226,429</b>	<b>-\$34,710</b>	<b>\$37,191,719</b>

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**Summary of Utility Adjustments to Rate Base**

Line	Rate Base Component (A)	Unadjusted Ave. Future Test Year (B)	Summary of Adjustments to Rate Base (C)	Supporting Schedule (D)	Adjusted Ave. Future Test Year (E)
1	Gross Utility Plant in Service at Orig. Cost	\$56,227,548	-\$683,746	B - 4	\$55,543,802
2	Add: Non-AFUDC CWIP	172,834	0		172,834
3	Less: Reserve for Accum. Depreciation	14,285,588	-612,027	B - 2.1	13,673,561
4	Net Utility Plant	42,114,795	-\$71,719		\$42,043,075
5					
6	<b>Additions</b>				
7					
8	Deferred Charges	638,916	0		638,916
9	Materials & Supplies	117,405	0		117,405
10	Cash Working Capital	499,524	8,561	B - 2.2	508,085
11	Amort. of Contributions In Aid of Const.	1,062,842	0		1,062,842
12					
13	<b>Deductions</b>				
14					
15	FAS 87 Pension	110,736	0		110,736
16	Customer Advances	751,670	0		751,670
17	Contributions In Aid of Construction	3,186,888	0		3,186,888
18	Deferred Income Taxes - Total	3,157,757	-28,449	B - 2.3	3,129,308
19					
20					
21	Original Cost Rate Base	\$37,226,429	-\$34,710		\$37,191,719

Period Reported: 2001

### Detailed Adjustments to Rate Base

**Reserve for Accumulated Depreciation:**

Depreciation reserve is adjusted based upon the retirements per Schedule B-4 as well as depreciation expense adjustments per Schedule C-2.4. Please see B-4 and C-2.4 as well as direct testimony of Frank X. Simpson.

Line	Major Account Number (A)	Plant Description (B)	Unadjusted Ave. Future Test Year (B-6) (C)	Retirement Adjustments (B-4) (D)	Depreciation Expense Adjustments (C-2.4) (E)	Total Adjustments (D + E) (F)	Adjusted Ave. Future Test Year (C + F) (G)
<b>Source of Supply Plant</b>							
1	304	Structures and Improvements	\$920,428	\$0	\$2,771	\$2,771	\$923,199
2	305	Collecting & Impounding Reservoirs	377,246	0	70	70	377,317
3	306	Lake, River and Other Intakes	62,909	0	-4,702	-4,702	58,206
4	307	Wells and Springs	28,759	0	-2,329	-2,329	26,430
5	309	Supply Mains	31,228	0	623	623	31,850
6							
7							
8							
9	304	<b>Pumping Plant</b> Structures and Improvements	21,624	0	527	527	22,151
10	310	Power Generating Equipment	112,422	0	-4,003	-4,003	108,420
11	311	Electric Pumping Equipment	517,316	-138,125	3,757	-134,368	382,948
12		<b>Water Treatment Plant</b>					
13	304	Structures and Improvements	510,465	0	79,210	79,210	589,674
14	320	Water Treatment Equipment	1,880,376	-8,000	2,310	-3,690	1,876,686
15							
16		<b>Transmission &amp; Dist. Plant</b>					
17	304	Structures and Improvements	20,031	0	5,611	5,611	25,642
18	330	Dist. Reservoirs & Standpipes	521,226	-1,178	-9,738	-10,916	510,310
19	331	T & D Mains	5,309,705	-33,170	21,629	-11,541	5,298,164
20	333	Services	1,453,294	-27,324	49,498	22,174	1,475,469
21	334	Meters	736,075	-283,353	76,492	-206,861	529,214
22	334	Meter Installations	-288	0	3,069	3,069	2,782
23	335	Hydrants	392,218	-12,407	31,153	18,746	410,964
24	339	Other Plant & Misc. Equipment	0	0	0	0	0
25		<b>General Plant</b>					
26	304	Structures and Improvements	105,239	0	27,329	27,329	132,569
27	344	Laboratory Equipment	84,672	0	-21,997	-21,997	62,675
28	340	Office Furniture and Equipment	144,107	-129,534	25,844	-103,690	40,417
29	340	Data Processing Equipment	357,723	-30,266	-85,517	-115,783	241,940
30	342	Stores Equipment	12,028	0	-723	-723	11,306
31	345	Power Equipment	75,294	0	-56,147	-56,147	19,147
32	346	Communication Equipment	106,606	0	12,264	12,264	118,870
33	347	Miscellaneous Equipment	16,668	0	-4	-4	16,664
34	341	Transportation Equipment	349,382	-16,870	-31,029	-47,899	301,483
35	343	Tools, Shop and Garage Equip.	138,835	-5,519	5,981	462	139,297
36							
37		CIAC and Other Adjustments	0		-60,232	-60,232	-60,232
38							
39							
40		<b>TOTAL:</b>	<b>\$14,285,588</b>	<b>-\$683,746</b>	<b>\$71,719</b>	<b>-\$612,027</b>	<b>\$13,673,561</b>

**CONSUMERS ILLINOIS WATER COMPANY**

Vermilion Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 2001

Schedule B - 2.2  
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Person Responsible: D. Leppert

**Detailed Adjustments to Rate Base**

Line      Working Capital:

1	Total Operating Expenses (Pre Income Taxes)	\$5,978,221
2		
3	Uncollectible Accounts Expense	101,973
4	Annual Amortization of Rate Case Expense	59,344
5	Depreciation Expense	1,507,826
6	Real Estate Tax Expense	<u>244,400</u>
7	Operating Expense Requiring Working Capital	4,064,677
8	45 (lag days) / 360 (30 day month year)	<u>12.50%</u>
9	TOTAL:	\$508,085
10		
11		
12	Unadjusted Average Future Test Year:	<u>499,524</u>
13		
14		
15	Adjustment to Working Capital	<u>\$8,561</u>

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Person Responsible:

F. Simpson

### Detailed Adjustments to Rate Base

**Deferred Taxes:** Deferred Taxes are adjusted based upon increase in book depreciation per schedule C-2.4.  
Please see schedule C-2.4 and C-5.3 as well as direct testimony of Frank X. Simpson.

Line	Description (A)	Unadjusted Depreciation Rates (B)	Adjusted Depreciation Rates (C)	Deferred Tax Adjustment (D)
1	Tax / Book Depreciation Timing Differences:			
2				
3	Tax Depreciation	\$1,715,726	\$1,715,726	\$0
4	Book Depreciation	<u>1,436,107</u>	<u>1,507,826</u>	<u>71,719</u>
5	Tax Depreciation Difference to Book Depreciation	279,619	207,900	-71,719
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	\$279,619	\$207,900	-\$71,719
11				
12	State Income Tax Rate:	7.18%	7.18%	7.18%
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	-20,077	-14,927	5,149
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	259,542	192,972	-66,570
19				
20	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
21				
22	Attributable Deferred FIT Expense (line 18 x 20)	-90,840	-67,540	23,300
23				
24				
25				
26	Total Deferred Tax Adjustment (lines 14 + 22)	<u><b>-\$110,916</b></u>	<u><b>-\$82,468</b></u>	<u><b>\$28,449</b></u>

Period Reported: 1996 - 2001  
Prior Year (1999) 12 Mo. Actual

### Comparative Balance Sheet for Prior Five Years and the Test Year

Assets - TOTAL COMPANY								
Line	Description (A)	Projected Ave. Future Test Year (C + D) / 2 (B)	Projected 2001 (C)	Projected 2000 (D)	1999 (E)	1998 (F)	1997 (G)	1996 (H)
1	Utility Plant In Service:							
2	Water & Sewer	\$147,894,379	\$149,889,631	\$145,899,126	\$137,538,427	\$131,229,447	\$125,978,699	\$121,747,842
3								
4	Utility Plant Held For Future Use:							
5	Water & Sewer	479,944	479,944	479,944	479,944	1,021,924	991,730	990,111
6								
7	Construction Work In Progress:							
8	Water & Sewer	819,715	819,715	819,715	2,242,911	712,300	944,141	696,114
9								
10	Acq. Adj. - Water & Sewer - Net	-106,736	-106,736	-106,736	-229,495	-229,494	-229,494	-229,494
11								
12	Amortization of Acquisition Adj.	255,521	252,816	258,225	386,394	391,804	392,829	370,970
13	Accumulated Depreciation - Water & Sewer	-39,161,559	-40,912,359	-37,410,759	-35,990,381	-32,498,446	-29,093,348	-26,119,917
14								
15								
16	Net Utility Plant	\$110,181,263	\$110,423,011	\$109,939,515	\$104,427,800	\$100,627,535	\$98,984,557	\$97,455,626
17								
18	Non Utility Property	490,875	490,875	490,875	490,875	317,875	\$314,860	\$317,510
19	Accumulated Depreciation	-46,190	-47,291	-45,089	-42,886	-37,040	-33,100	-28,355
20	Net Non Utility Property	\$444,685	\$443,584	\$445,786	\$447,989	\$280,835	\$281,760	\$289,155
21								
22	Other Investments	\$7	\$7	\$7	\$7	\$7	\$7	\$7
23	Special Funds	0	0	0	0	0	0	0
24								
25	Total Investment and Fund Acct.	\$444,692	\$443,591	\$445,793	\$447,996	\$280,842	\$281,767	\$289,162
26								
27	Cash	46,981	71,419	22,542	508,172	1,690,740	514,574	729,041
28	Spec. Dep./Other Special Funds	6,500	6,500	6,500	6,500	24,690	0	0
29	Temporary Cash Investments	203,307	179,163	227,450	383,335	419,232	396,809	513,638
30	Accounts Rec. - Net of Reserve	2,932,217	2,932,217	2,932,217	2,932,217	2,765,100	2,418,157	2,665,992
31	Accounts Rec. - Assoc. Co's.	67	67	67	67	125	0	3,747
32	Materials and Supplies - Water + Sewer	450,414	451,944	448,883	411,677	548,994	555,853	557,026
33								
34	Prepaid Assets	29,621	29,621	29,621	29,621	156,527	331,637	369,885
35	Rents Receivable	865	865	865	865	706	490	740
36	Accrued Utility Revenues	821,204	821,204	821,204	872,171	729,639	690,425	610,846
37	Misc. and Current Accrued Assets	0	0	0	0	0	0	0
38	Deferred Debits	4,420,724	4,328,043	4,513,404	4,422,544	9,842,223	9,399,973	9,108,533
39								
40	TOTAL ASSETS	<u>\$119,537,853</u>	<u>\$119,687,645</u>	<u>\$119,388,061</u>	<u>\$114,442,965</u>	<u>\$117,086,353</u>	<u>\$113,574,242</u>	<u>\$112,304,236</u>

Period Reported: 1996 - 2001  
Prior Year (1999) 12 Mo. Actual

## Comparative Balance Sheet for Prior Five Years and the Test Year

### Equity Capital and Liabilities - TOTAL COMPANY

Line	Description (A)	Projected Ave. Future Test Year (C + D) / 2 (B)	Projected 2001 (C)	Projected 2000 (D)	1999 (E)	1998 (F)	1997 (G)	1996 (H)
1	Common Stock	\$2,983,600	\$2,983,600	\$2,983,600	\$2,983,600	\$2,983,600	\$2,653,600	\$2,653,600
2	Preferred Stock	400,000	400,000	400,000	400,000	400,000	400,000	400,000
3	Premium on Capital Stock	8,967,550	8,967,550	8,967,550	8,967,550	8,967,550	5,297,550	5,297,550
4	Other Paid In Capital	13,920,586	13,971,349	13,869,823	13,768,171	13,688,161	13,688,161	13,688,161
5	Capital Stock Expense	-50,792	-50,792	-50,792	-50,792	-50,792	-46,792	-46,792
6	Unapprop. Retained Earnings	15,440,818	15,748,007	15,133,629	11,869,156	10,659,502	10,252,379	10,169,423
7	Approp. Retained Earnings	411,929	411,929	411,929	411,929	411,929	411,929	411,929
8								
9	TOTAL PROPRIETARY CAPITAL	\$42,073,691	\$42,431,643	\$41,715,739	\$38,349,614	\$37,059,950	\$32,656,827	\$32,573,871
10								
11	First Mortgage Bonds	\$39,300,000	\$39,300,000	\$39,300,000	\$37,300,000	\$37,300,000	\$37,300,000	\$37,300,000
12	Other Long Term Debt	60,652	50,645	70,659	90,377	109,803	125,787	139,282
13								
14	TOTAL LONG TERM DEBT	\$39,360,652	\$39,350,645	\$39,370,659	\$37,390,377	\$37,409,803	\$37,425,787	\$37,439,282
15								
16	Notes Payable to Banks	\$2,650,000	\$2,400,000	\$2,900,000	\$2,500,000	\$1,500,000	\$4,100,000	\$4,825,000
17	Accounts Payable	570,994	572,524	569,463	522,087	1,608,664	1,459,389	1,137,607
18	Accounts Payable - Assoc. Co's.	446,755	446,755	446,755	446,755	313,328	87,802	110,109
19	Notes Payable - Assoc. Co's.	0	0	0	0	0	0	0
20	Customer Deposit	183	183	183	183	74	74	2,359
21	Accrued Taxes	721,321	721,321	721,321	721,321	427,267	611,992	278,021
22	Accrued Interest	947,749	947,749	947,749	885,650	949,245	939,230	932,650
23	Accrued Dividends	0	0	0	0	877,500	538,000	0
24	Misc. Current & Accrued Liabilities	0	0	0	0	0	3,932	6,376
25	Customer Advances	2,795,494	2,778,563	2,812,425	2,870,962	2,452,137	2,091,035	472,683
26	Other Deferred Credits	3,455,204	3,479,607	3,430,800	3,437,684	3,620,057	3,366,379	3,883,824
27	Unamortized Investment Tax Credit	967,440	942,456	992,424	1,042,392	1,071,860	1,121,803	1,172,875
28	Contributions In Aid of Construction:							
29	Water + Sewer	23,568,891	23,596,576	23,541,206	24,618,866	24,246,256	23,921,635	24,488,182
30								
31	Accum. Amort. - CIAC:							
32	Water + Sewer	-5,767,963	-5,942,821	-5,593,104	-5,562,312	-5,196,211	-4,826,744	-4,455,036
33								
34	Accumulated Deferred Inc. Taxes	7,747,443	7,962,444	7,532,441	7,219,386	10,746,423	10,077,101	9,436,433
35								
36	TOTAL EQUITY CAP. & LIAB.	<u>\$119,537,853</u>	<u>\$119,687,645</u>	<u>\$119,388,061</u>	<u>\$114,442,965</u>	<u>\$117,086,353</u>	<u>\$113,574,242</u>	<u>\$112,304,236</u>

# Summary of Adjustments to Plant in Service

Period Reported: 2001

Line	Account Number (A)	Account Description (B)	Unadjusted Jurisdictional Ave. Future Test Year (C)	Pro Forma Retirements (D)	Pro Forma Reclasses (E)	Adjusted Jurisdictional Ave. Future Test Year (F)
1		Intangible Plant				
2	301	Organization	\$6,248			\$6,248
3	302	Franchises & Consents	133,112			133,112
4		Source of Supply Plant				
5	303	Land and Land Rights	856,361			856,361
6	304	Structures and Improvements	133,242			133,242
7	305	Collecting & Impounding Res.	1,377,899			1,377,899
8	306	Lake, River and Other Intakes	734,325			734,325
9	307	Wells and Springs	162,783			162,783
10	309	Supply Mains	249,416			249,416
11						
12		Pumping Plant				
13	303	Land and Land Rights	26,755			26,755
14	304	Structures and Improvements	293,427			293,427
15	310	Power Generating Equipment	201,039			201,039
16	311	Electric Pumping Equipment	1,555,308	-138,125		1,417,183
17		Water Treatment Plant				
18	303	Land and Land Rights	0			0
19	304	Structures and Improvements	11,447,715			11,447,715
20	320	Water Treatment Equipment	8,049,360	-6,000		8,043,360
21						
22		Transmission & Dist. Plant				
23	303	Land and Land Rights	51,831			51,831
24	304	Structures and Improvements	269,817			269,817
25	330	Dist. Reservoirs & Standpipes	1,981,800	-1,178		1,980,622
26	331	T & D Mains	14,352,085	-33,170		14,318,915
27	333	Services	5,242,352	-27,324		5,215,028
28	334	Meters	3,264,866	-283,353		2,981,513
29	334	Meter Installations	69,128			69,128
30	335	Hydrants	1,762,909	-12,407		1,750,502
31	339	Other Plant & Misc. Equipment	0			0
32		General Plant				
33	303	Land and Land Rights	33,675			33,675
34	304	Structures and Improvements	958,631			958,631
35	344	Laboratory Equipment	111,693			111,693
36	340	Office Furniture and Equipment	920,580	-129,534		791,046
37	340	Data Processing Equipment	367,269	-30,266		337,003
38	342	Stores Equipment	37,232			37,232
39	345	Power Equipment	139,782			139,782
40	346	Communication Equipment	124,138			124,138
41	347	Miscellaneous Equipment	167,828			167,828
42	341	Transportation Equipment	777,776	-16,870		760,906
43	343	Tools, Shop and Garage Equip.	367,164	-5,519		361,645
44						
45		Total Utility Plant in Service	\$56,227,548	-\$683,746	\$0	\$55,543,802



### Gross Additions, Retirements and Transfers

Period Reported: 2000 & 2001

Prior Year (1999) 12 Mo. Actual

Line	Account Number	Account Description	Plant as of 12/31/99	Additions 2000	Retirements 2000	Allocations / Transfers 2000	Projected 12/31/00	Additions 2001	Retirements 2001	Allocations / Transfers 2001	Projected 12/31/01	Ave. Future Test Year
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
1		<b>Intangible Plant</b>										
2	301	Organization	\$6,248	\$0	\$0		\$6,248	\$0	\$0		\$6,248	\$6,248
3	302	Franchises & Consents	133,112	0	0		133,112	0	0		133,112	133,112
4		<b>Source of Supply Plant</b>										
5	303	Land and Land Rights	856,361	0	0		856,361	0	0		856,361	856,361
6	304	Structures and Improvements	113,276	20,760	-518		133,518	0	-552		132,966	133,242
7	305	Collecting & Impounding Res.	1,344,604	26,158	-5,616		1,365,146	31,191	-5,684		1,390,653	1,377,899
8	306	Lake, River and Other Intakes	445,628	292,058	-1,841		735,845	0	-3,040		732,805	734,325
9	307	Wells and Springs	163,797	0	-677		163,120	0	-674		162,446	162,783
10	309	Supply Mains	250,969	0	-1,037		249,932	0	-1,033		248,900	249,416
11												
12		<b>Pumping Plant</b>										
13	303	Land and Land Rights	26,755	0	0		26,755	0	0		26,755	26,755
14	304	Structures and Improvements	295,254	0	-1,220		294,034	0	-1,215		292,820	293,427
15	310	Power Generating Equipment	202,291	0	-836		201,455	0	-832		200,623	201,039
16	311	Electric Pumping Equipment	1,427,788	136,695	-5,955		1,558,528	0	-6,438		1,552,089	1,555,308
17		<b>Water Treatment Plant</b>										
18	303	Land and Land Rights	0	0	0		0	0	0		0	0
19	304	Structures and Improvements	6,332,984	5,114,395	-26,191		11,421,188	100,392	-47,338		11,474,242	11,447,715
20	320	Water Treatment Equipment	7,069,274	1,008,407	-29,268		8,048,412	35,198	-33,303		8,050,307	8,049,360
21												
22		<b>Transmission &amp; Dist. Plant</b>										
23	303	Land and Land Rights	51,831	0	0		51,831	0	0		51,831	51,831
24	304	Structures and Improvements	271,497	0	-1,122		270,375	0	-1,117		269,258	269,817
25	330	Dist. Reservoirs & Standpipes	1,994,140	0	-8,238		1,985,902	0	-8,204		1,977,698	1,981,800
26	331	T & D Mains	13,376,374	816,681	-57,020		14,136,035	491,298	-59,199		14,568,134	14,352,085
27	333	Services	4,957,971	210,362	-20,881		5,147,452	211,392	-21,592		5,337,252	5,242,352
28	334	Meters	2,969,465	188,424	-12,624		3,145,265	252,588	-13,385		3,384,468	3,264,866
29	334	Meter Installations	5,866	63,550	-145		69,271	0	-286		68,985	69,128
30	335	Hydrants	1,624,031	99,493	-6,898		1,716,626	99,812	-7,246		1,809,192	1,762,909
31	339	Other Plant & Misc. Equipment	0	0	0		0	0	0		0	0
32		<b>General Plant</b>										
33	303	Land and Land Rights	33,675	0	0	0	33,675	0	0	0	33,675	33,675
34	304	Structures and Improvements	931,568	26,158	-2,135	2,216	957,808	0	-2,182	3,828	959,454	958,631
35	344	Laboratory Equipment	112,388	0	-464		111,924	0	-462		111,461	111,693
36	340	Office Furniture and Equipment	715,523	24,169	-742	108,966	847,916	25,358	-842	120,812	993,244	920,580
37	340	Data Processing Equipment	370,085	0	-1,880		368,205	0	-1,872		366,333	367,269
38	342	Stores Equipment	37,465	0	-155		37,310	0	-154		37,155	37,232
39	345	Power Equipment	1,470	139,000	-398		140,072	0	-579		139,493	139,782
40	346	Communication Equipment	124,911	0	-516		124,395	0	-514		123,881	124,138
41	347	Miscellaneous Equipment	38,926	91,539	-385		130,080	76,191	-695		205,576	167,828
42	341	Transportation Equipment	677,414	70,000	-2,969	-22	744,422	70,000	-3,270	-22	811,130	777,776
43	343	Tools, Shop and Garage Equip.	324,361	35,000	-1,440		357,921	20,000	-1,515		376,406	367,164
44												
45		Total Utility Plant In Service	\$47,287,302	\$8,362,848	-\$191,170	\$111,160	\$55,570,140	\$1,413,420	-\$223,221	\$124,618	\$56,884,956	\$56,227,548

**CONSUMERS ILLINOIS WATER COMPANY**

Vermilion Water Division  
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Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 1998 and 1999

Prior Year (1999) 12 Mo. Actual

**Gross Additions, Retirements and Transfers**

Line	Account Number	Utility Plant Account Description (B)	Plant as of 12/31/97 (C)	1998 Gross Additions (D)	1998 Retirements (E)	1998 Transfers (F)	Plant as of 12/31/98 (G)	1999 Gross Additions (H)	1999 Retirements (I)	Allocations * / Transfers (J)	Plant as of 12/31/99 (K)
1		<b>Intangible Plant</b>									
2	301	Organization	\$6,248				\$6,248	\$0	\$0		\$6,248
3	302	Franchises & Consents	133,112				133,112	0	0		133,112
4		<b>Source of Supply Plant</b>									
5	303	Land and Land Rights	856,361				856,361	0	0		856,361
6	304	Structures and Improvements	113,276				113,276	0	0		113,276
7	305	Collecting & Impounding Res.	1,341,249	3,355			1,344,604	0	0		1,344,604
8	306	Lake, River and Other Intakes	445,628				445,628	0	0		445,628
9	307	Wells and Springs	163,797				163,797	0	0		163,797
10	309	Supply Mains	250,969				250,969	0	0		250,969
11											
12		<b>Pumping Plant</b>									
13	303	Land and Land Rights	26,755				26,755	0	0		26,755
14	304	Structures and Improvements	291,563				291,563	3,691	0		295,254
15	310	Power Generating Equipment	201,540				201,540	751	0		202,291
16	311	Electric Pumping Equipment	1,393,287				1,393,287	34,501	0		1,427,788
17		<b>Water Treatment Plant</b>									
18	303	Land and Land Rights	0				0	0	0		0
19	304	Structures and Improvements	6,259,662	73,322			6,332,984	0	0		6,332,984
20	320	Water Treatment Equipment	7,069,255				7,069,255	19	0		7,069,274
21											
22		<b>Transmission &amp; Dist. Plant</b>									
23	303	Land and Land Rights	51,831				51,831	0	0		51,831
24	304	Structures and Improvements	271,497				271,497	0	0		271,497
25	330	Dist. Reservoirs & Standpipes	1,751,817	242,323			1,994,140	0	0		1,994,140
26	331	T & D Mains	12,502,385	200,701			12,703,066	673,308	0		13,376,374
27	333	Services	4,550,665	212,112			4,762,777	195,194	0		4,957,971
28	334	Meters	2,523,817	387,535			2,911,352	58,113	0		2,969,465
29	334	Meter Installations	0				0	5,866	0		5,866
30	335	Hydrants	1,531,775	41,307			1,573,082	50,949	0		1,624,031
31	339	Other Plant & Misc. Equipment	0				0	0	0		0
32		<b>General Plant</b>									
33	303	Land and Land Rights	5,539				5,539	0	0	28,136	33,675
34	304	Structures and Improvements	465,279	32,621			497,900	6,176	0	427,492	931,568
35	344	Laboratory Equipment	110,423				110,423	1,965	0		112,388
36	340	Office Furniture and Equipment	161,428	92,399			253,827	-1,283	0	462,979	715,523
37	340	Data Processing Equipment	338,495	6,725			345,220	24,865	0		370,085
38	342	Stores Equipment	37,465				37,465	0	0		37,465
39	345	Power Equipment	1,470				1,470	0	0		1,470
40	346	Communication Equipment	116,902	8,009			124,911	0	0		124,911
41	347	Miscellaneous Equipment	35,242				35,242	3,684	0		38,926
42	341	Transportation Equipment	646,075	25,923			671,998	0	0	5,416	677,414
43	343	Tools, Shop and Garage Equip.	308,550	11,682			320,232	4,129	0		324,361
44											
45		Total Utility Plant In Service	<u>\$43,963,337</u>	<u>\$1,338,014</u>	<u>\$0</u>	<u>\$0</u>	<u>\$45,301,351</u>	<u>\$1,061,928</u>	<u>\$0</u>	<u>\$924,023</u>	<u>\$47,287,302</u>

\* 1998 does not reflect allocation of Corporate Office & Remittance Center to Divisional Plant in Service. This allocation is incorporated into 1999 Plant in Service per Column J above.

Proposed Test Year Period: Future  
Period Reported: 1999 - 2001  
Prior Year (1999) 12 Mo. Actual

## Gross Additions, Retirements and Transfers

### Corporate Office & Remittance Center Allocations to Divisional Plant In Service

Line	Location / Plant Account (A)	Historical 12/31/99 (B)	Projected Current Year 12/31/00 (C)	Projected Future Year 12/31/01 (D)	Percentage To Be Allocated (E)	Sch WP-A5p2 Allocation % (F)	1999 Amount B x E x F (G)	2000 Change Over 1999 I - G (H)	Projected 2000 Amount C x E x F (I)	2001 Change Over 2000 (J)	Projected 2001 Amount D x E x F (K)
1	<u>Corporate Office (Kankakee Division)</u>										
2	<u>(On Kankakee B-5)</u>										
3											
4	A/C 30360 - land	\$100,296	\$100,296	\$100,296	100%	28.05317%	\$28,136	\$0	\$28,136	\$0	\$28,136
5											
6	A/C 30460 - Structures & Improvements	1,635,431	1,648,848	1,661,810	100%	28.05317%	458,790	3,708	462,498	3,692	466,190
7											
8	A/C 34060 - Office Equipment	1,723,878	2,116,590	2,551,734	100%	28.05317%	483,602	110,168	593,771	122,072	715,842
9											
10	A/C 341 - Transportation Equipment	<u>19,306</u>	<u>19,226</u>	<u>19,147</u>	100%	28.05317%	<u>5,416</u>	<u>-22</u>	<u>5,394</u>	<u>-22</u>	<u>5,371</u>
11		<u>\$3,478,911</u>	<u>\$3,884,760</u>	<u>\$4,332,987</u>			<u>\$975,945</u>	<u>\$113,854</u>	<u>\$1,089,798</u>	<u>\$125,742</u>	<u>\$1,215,540</u> (2)
12											
13											
14											
15	<u>Remittance Center (Vermilion County Division)</u>										
16	<u>(On Vermilion B-5 prior to this allocation out)</u>										
17											
18	A/C 30462 - Structures & Improvements	\$504,076	\$528,099	\$525,918	8.63%	-71.94683% (1)	-\$31,298	-\$1,492	-\$32,790	\$135	-\$32,654
19											
20	A/C 34062 - Office Equipment	252,544	275,971	300,487	7.35%	-71.94683% (1)	-13,355	-1,239	-14,594	-1,296	-15,890
21											
22	A/C 34062.1 - Data Processing Equipment	<u>370,085</u>	<u>368,205</u>	<u>366,333</u>	2.73%	-71.94683% (1)	<u>-7,269</u>	<u>37</u>	<u>-7,232</u>	<u>37</u>	<u>-7,195</u>
23		<u>\$1,126,705</u>	<u>\$1,172,275</u>	<u>\$1,192,738</u>			<u>-\$51,922</u>	<u>-\$2,694</u>	<u>-\$54,615</u>	<u>-\$1,124</u>	<u>-\$55,740</u> (2)
24											
25											
26	Total										
27											
28	Land						\$28,136	\$0	\$28,136	\$0	\$28,136
29	Structures and Improvements						427,492	2,216	429,708	3,828	433,536
30	Office & D. P. Equipment						462,979	108,966	571,945	120,812	692,757
31	Transportation Equipment						5,416	-22	5,394	-22	5,371
32											
33							\$924,023	\$111,160	\$1,035,183	\$124,618	\$1,159,801
34											
35											
36											

(1) Per allocation percentages approved in Docket 97 - 0351.

(2) 1999 Allocation to Schedule B - 5, page 2, column J. 2000 change over 1999 and 2001 change over 2000 to Schedule B - 5, page 1, columns F and J, respectively.

**CONSUMERS ILLINOIS WATER COMPANY**

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D. Leppert

Proposed Test Year Period: Future

Period Reported: 2001

**Gains and Losses on Sales of Property**

<u>Line</u>	<u>Date</u> <u>Sold</u> <u>(A)</u>	<u>Property</u> <u>Description</u> <u>(B)</u>	<u>Name of</u> <u>Purchaser</u> <u>(C)</u>	<u>Sales</u> <u>Price</u> <u>(D)</u>	<u>Book Cost</u> <u>of Property</u> <u>(E)</u>	<u>Gain or Loss</u> <u>on Sale</u> <u>(F)</u>	<u>Reason</u> <u>for Sale</u> <u>(G)</u>
1	<u>Total Company:</u>		NONE				
2							
3							
4							
5							
6	<u>Vermilion Water Division:</u>		NONE				

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D. Leppert

Proposed Test Year: Future

Period Reported: 2001

**Property Merged or Acquired from Other Utilities**

<u>Line</u>	<u>Account Number (A)</u>	<u>Property Description (B)</u>	<u>Merger Cost (C)</u>	<u>Cost Basis (D)</u>	<u>Acquisition Adjustment (E)</u>	<u>Approval Date (F)</u>	<u>Date of Merger (G)</u>	<u>Proposed Property Accounting Treatment (H)</u>
1	N/A		N/A	N/A				

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D. Leppert

Proposed Test Year Period: Future  
Period Reported: 2001

**Leased Property Included in Rate Base**

<u>Line</u>	<u>I. D.</u> <u>Number</u> <u>(A)</u>	<u>Property</u> <u>Description</u> <u>(B)</u>	<u>Name of</u> <u>Lessor</u> <u>(C)</u>	<u>Frequency</u> <u>(D)</u>	<u>Payments</u> <u>Amount</u> <u>(E)</u>	<u>Annual</u> <u>(F)</u>	<u>Dollar Value (Est.)</u> <u>of Property</u> <u>(G)</u>	<u>Amount in</u> <u>Rate Base</u> <u>(H)</u>	<u>Amount in</u> <u>Operating Exp.</u> <u>(I)</u>
-------------	---------------------------------------------	-----------------------------------------------------	-----------------------------------------------	--------------------------------	------------------------------------------------	-----------------------------	----------------------------------------------------------------	----------------------------------------------------	---------------------------------------------------------

1

Company does not have leased properties with annual lease payments greater than \$100,000.

Proposed Test Year Period: Future  
Period Reported: 2000 and 2001

### Depreciation Reserve

	Major Account Number	Plant Description	Reserve as of 12/31/99	2000 Expense	2000 Retirements	2000 CIAC amort./ Salv - COR	2000 Allocations	Projected Reserve as of 12/31/00	2001 Expense	2001 Retirements	2001 CIAC amort./ Salv - COR	2001 Allocations	Projected Reserve as of 12/31/01	Ave. Future Test Year
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1		Source of Supply Plant												
2	304	Structures and Improvements	\$917,213	\$2,616	-\$518			\$919,311	\$2,785	-\$552			\$921,544	\$920,428
3	305	Collecting & Impounding Reservoirs	355,051	20,355	-5,616			369,789	20,598	-5,684			384,704	377,246
4	308	Lake, River and Other Intakes	49,136	9,385	-1,841			56,680	15,497	-3,040			69,137	62,909
5	307	Wells and Springs	22,181	5,068	-677			26,572	5,047	-874			30,946	28,759
6	309	Supply Mains	26,627	4,108	-1,037			29,698	4,091	-1,033			32,757	31,228
7														
8														
9		Pumping Plant												
10	304	Structures and Improvements	14,225	6,159	-1,220			19,164	6,134	-1,215			24,083	21,624
11	310	Power Generating Equipment	97,584	10,741	-836			107,490	10,897	-832			117,355	112,422
12	311	Electric Pumping Equipment	468,037	37,553	-5,955			500,235	40,601	-6,438			534,397	517,316
13		Water Treatment Plant												
14	304	Structures and Improvements	308,552	132,254	-26,191			414,615	239,037	-47,338			606,314	510,465
15	320	Water Treatment Equipment	1,533,550	250,326	-29,268			1,754,608	284,838	-33,303			2,006,143	1,880,376
16														
17		Transmission & Dist. Plant												
18	304	Structures and Improvements	13,227	5,684	-1,122			17,769	5,640	-1,117			22,292	20,031
19	330	Dist. Reservoirs & Standpipes	469,167	42,992	-8,238			503,921	42,814	-8,204			538,531	521,226
20	331	T & D Mains	4,927,752	237,205	-57,020	71,245		5,179,182	248,999	-59,199	71,245		5,440,227	5,309,705
21	333	Services	1,302,822	120,068	-20,881			1,402,010	124,162	-21,592			1,504,579	1,453,294
22	334	Meters	598,578	102,483	-12,624			688,437	108,660	-13,385			783,712	736,075
23	334	Meter Installations	0	0	-145			-145	0	-286			-431	-288
24	335	Hydrants	347,580	36,163	-6,898			376,846	37,992	-7,246			407,591	392,218
25	339	Other Plant & Misc. Equipment	0	0	0			0	0	0			0	0
26		General Plant												
27	304	Structures and Improvements	68,177	10,779	-2,135		15,960	92,782	11,016	-2,182		16,081	117,897	105,239
28	344	Laboratory Equipment	43,881	27,696	-464			71,113	27,582	-462			98,232	84,672
29	340	Office Furniture and Equipment	105,305	10,277	-742		19,302	134,142	11,652	-842		9,120	154,073	144,107
30	340	Data Processing Equipment	130,528	153,552	-1,880			282,200	152,918	-1,872			433,246	357,723
31	342	Stores Equipment	9,337	1,952	-155			11,134	1,944	-154			12,923	12,028
32	345	Power Equipment	948	43,466	-398			44,015	63,137	-579			106,573	75,294
33	346	Communication Equipment	102,486	3,266	-516			105,236	3,253	-514			107,976	106,606
34	347	Miscellaneous Equipment	7,736	5,081	-385			12,432	9,167	-695			20,904	16,668
35	341	Transportation Equipment	194,079	102,579	-2,969		560	294,249	112,978	-3,270		557	404,514	349,382
36	343	Tools, Shop and Garage Equip.	111,354	19,451	-1,440			129,365	20,456	-1,515			148,306	138,835
37														
38		CIAC and Other Adjustments						0					0	0
39														
40	Total		\$12,225,714	\$1,401,240	-\$191,170	\$71,245	\$35,822	\$13,542,850	\$1,611,692	-\$223,221	\$71,245	\$25,759	\$15,028,325	\$14,285,588

Proposed Test Year Period: Future  
Period Reported: 1998 and 1999

## Depreciation Reserve

Line	Major Account Number	Plant Description	Reserve as of 12/31/97	1998 Expense	1998 Retirements	1998 CIAC amort./ Salv - COR	Reserve as of 12/31/98	1999 Expense	1999 Retirements	1999 CIAC amort./ Salv - COR	1999 Allocations	Reserve as of 12/31/99
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1		<b>Source of Supply Plant</b>										
2	304	Structures and Improvements	\$911,694	\$3,152	\$0	\$0	\$914,846	\$2,367	\$0	\$0		\$917,213
3	305	Collecting & Impounding Reservoirs	297,473	37,409	0	0	334,882	20,169	0	0		355,051
4	306	Lake, River and Other Intakes	27,335	12,398	0	0	39,733	9,403	0	0		49,136
5	307	Wells and Springs	12,546	4,557	0	0	17,103	5,078	0	0		22,181
6	309	Supply Mains	15,529	6,982	0	0	22,511	4,116	0	0		26,627
7												
8												
9		<b>Pumping Plant</b>										
10	304	Structures and Improvements	0	8,112	0	0	8,112	6,113	0	0		14,225
11	310	Power Generating Equipment	81,245	5,607	0	0	86,852	10,732	0	0		97,584
12	311	Electric Pumping Equipment	393,058	38,763	0	0	431,821	36,816	0	0		468,637
13		<b>Water Treatment Plant</b>										
14	304	Structures and Improvements	0	176,193	0	0	176,193	132,359	0	0		308,552
15	320	Water Treatment Equipment	1,086,621	196,677	0	0	1,283,298	250,252	0	0		1,533,550
16												
17		<b>Transmission &amp; Dist. Plant</b>										
18	304	Structures and Improvements	0	7,553	0	0	7,553	5,674	0	0		13,227
19	330	Dist. Reservoirs & Standpipes	370,614	55,480	0	0	426,094	43,073	0	0		469,167
20	331	T & D Mains	4,243,553	353,419	0	58,056	4,655,028	219,986	0	52,738		4,927,752
21	333	Services	1,058,700	132,508	0	0	1,191,208	114,671	0	-3,057		1,302,822
22	334	Meters	418,109	80,998	0	0	499,107	98,711	0	760		598,578
23	334	Meter Installations	0	0	0	0	0	0	0	0		0
24	335	Hydrants	273,752	43,766	0	0	317,518	34,277	0	-4,215		347,580
25	339	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0		0
26		<b>General Plant</b>										
27	304	Structures and Improvements	0	13,852	0	0	13,852	10,420	0	-171	44,076	68,177
28	344	Laboratory Equipment	13,519	3,072	0	0	16,591	27,290	0	0		43,881
29	340	Office Furniture and Equipment	63,608	7,062	0	0	70,670	14,525	0	0	20,110	105,305
30	340	Data Processing Equipment	0	9,605	0	0	9,605	120,923	0	0		130,528
31	342	Stores Equipment	6,339	1,042	0	0	7,381	1,956	0	0		9,337
32	345	Power Equipment	243	41	0	0	284	664	0	0		948
33	346	Communication Equipment	95,738	3,475	0	0	99,213	3,273	0	0		102,486
34	347	Miscellaneous Equipment	4,831	981	0	0	5,812	1,924	0	0		7,736
35	341	Transportation Equipment	79,287	18,696	0	0	97,983	96,096	0	0	0	194,079
36	343	Tools, Shop and Garage Equip.	84,502	8,909	0	0	93,411	17,943	0	0		111,354
37												
38		Reserve to be reclassified										
39												
40		<b>Total</b>	<b>\$9,538,296</b>	<b>\$1,230,309</b>	<b>\$0</b>	<b>\$58,056</b>	<b>\$10,826,661</b>	<b>\$1,288,811</b>	<b>\$0</b>	<b>\$46,055</b>	<b>\$64,187</b>	<b>\$12,225,714</b>



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Person Responsible: F. Simpson

Proposed Test Year Period: Future  
Period Reported: 1999 - 2001  
Prior Year (1999) 12 Mo. Actual

## Depreciation Reserve

### Corporate Office & Remittance Center Allocations to Divisional Depreciation Reserve

Line	Location / Plant Account (A)	Historical 12/31/99 (B)	Projected Current Year 12/31/00 (C)	Projected Future Year 12/31/01 (D)	Percentage To Be Allocated (E)	Sch WP-A5p2 Allocation % (F)	1999 Amount B x E x F (G)	2000 Change Over 1999 I - G (H)	Projected 2000 Amount C x E x F (J)	2001 Change Over 2000 (L)	Projected 2001 Amount D x E x F (K)
1	<u>Corporate Office (Kankakee Division)</u>										
2	<u>(On Kankakee B-6)</u>										
3											
4	A/C 30460 - Structures & Improvements	162,452	221,257	280,536	100%	28.05317%	45,573	16,497	62,070	16,630	78,699
5											
6	A/C 34060 - Office Equipment	96,884	178,105	223,229	100%	28.05317%	27,179	22,785	49,964	12,659	62,623
7											
8	A/C 341 - Transportation Equipment	0	1,995	3,983	100%	28.05317%	0	560	560	557	1,117
9		<u>\$259,336</u>	<u>\$401,358</u>	<u>\$507,748</u>			<u>\$72,752</u>	<u>\$39,842</u>	<u>\$112,594</u>	<u>\$29,846</u>	<u>\$142,439</u> (2)
10											
11											
12											
13	<u>Remittance Center (Vermilion County Division)</u>										
14	<u>(On Vermillion B-6 prior to this allocation out)</u>										
15											
16	A/C 30462 - Structures & Improvements	\$24,102	\$32,746	\$41,581	8.63%	-71.94683% (1)	-\$1,496	-\$537	-\$2,033	-\$549	-\$2,582
17											
18	A/C 34062 - Office Equipment	85,194	94,730	105,539	7.35%	-71.94683% (1)	-4,505	-504	-5,009	-572	-5,581
19											
20	A/C 34062.1 - Data Processing Equipment	<u>130,527</u>	<u>282,199</u>	<u>433,245</u>	2.73%	-71.94683% (1)	<u>-2,584</u>	<u>-2,979</u>	<u>-5,543</u>	<u>-2,967</u>	<u>-8,510</u>
21		<u>\$239,823</u>	<u>\$409,675</u>	<u>\$580,365</u>			<u>-\$8,565</u>	<u>-\$4,020</u>	<u>-\$12,585</u>	<u>-\$4,087</u>	<u>-\$16,672</u> (2)
22											
23											
24	<u>Total</u>										
25											
26	Structures and Improvements						44,076	15,960	60,036	16,081	76,117
27	Office & D. P. Equipment						20,110	19,302	39,412	9,120	48,532
28	Transportation Equipment						0	560	560	557	1,117
29											
30							\$64,187	\$35,822	\$100,008	\$25,759	\$125,767
31											
32											
33											

(1) Per allocation percentages approved in Docket 97 - 0351.

(2) 1999 Allocation to Schedule B - 6, page 2, column K. 2000 change over 1999 and 2001 change over 2000 to Schedule B - 6, page 1, columns G and L, respectively.

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**Construction Work In Progress - Percent Complete**

<u>Line</u>	Project Number <u>(A)</u>	Project Description <u>(B)</u>	Date Project Started <u>(C)</u>	Most Recent Estimated Completion Date <u>(D)</u>	Original Budget Estimate <u>(E)</u>	Most Recent Revised Estimate <u>(F)</u>	Accumulated Construction Costs <u>(G)</u>	Percent Complete <u>(H)</u>
1	N/A	Non- AFUDC CWIP			\$172,834	\$172,834	\$0	0%
2								
3								
4								
5								
6								

A 12/31/00 and 12/31/01 average of Vermilion Water Non-AFUDC CWIP is reflected in the future test year.

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### Allowance for Funds Used During Construction

<u>Line</u>	<u>Information</u> <u>(A)</u>	<u>1998</u> <u>(B)</u>	<u>1999</u> <u>(C)</u>	<u>2000</u> <u>(D)</u>	<u>2001</u> <u>(E)</u>
1	Amount of AFUDC Generated	\$0	\$43,058	\$171,323	\$0
2					
3	Amount of AFUDC Transferred to Plant	0	43,058	171,323	0
4					
5	AFUDC Rate	N/A	7.44%	5.55%	N/A
6					
7					
8					
9	<u>Narrative Summary of AFUDC Policy:</u>				
10					
11	CIWC records allowance for funds used during construction (AFUDC) on all Company invested capital funds which are				
12	in CWIP for over 30 days. The allowance is computed using the formula detailed in 83 Illinois Administrative Code,				
13	Sections 605.120 and 650.120, respectively.				

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### Cash Working Capital

<u>Line</u>	Individual Component and Calculation Methodology (A)	Amount (B)	Supporting Workpapers or Schedules (C)
	<u>Cash Working Capital:</u>		
1	Total Operating Expenses (Pre Income Taxes)	\$5,978,221	WP-C1, Col. H, line 26
2	Less:		
3	Uncollectible Accounts Expense	101,973	WP-C1, Col. H, line 18
4	Annual Amortization of Rate Case Expense	59,344	WP-C1, Col. H, line 17
5	Depreciation Expense	1,507,826	WP-C1, Col. H, line 21
6	Real Estate Tax Expense	<u>244,400</u>	C-19, Col. C, line 16
7	Operating Expense Requiring Working Capital	4,064,677	
8	45 (lag days) / 360 (30 day month year)	<u>12.50%</u>	
9	TOTAL:	508,085	

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### Materials and Supplies

Line	Description (A)	M&S Actual Balances 1998 (B)	M&S Balances 1999 (C)	M&S Projected Balances 2000 (D)	M&S Projected Balances 2001 (E)
1	Month End:				
2	December (prior year)	\$211,890	\$164,869	\$93,113	\$118,470
3	January	196,530	145,094	118,470	118,274
4	February	228,677	133,394	118,470	118,274
5	March	215,790	131,852	118,470	118,274
6	April	229,587	97,391	118,470	118,274
7	May	209,210	102,361	118,470	118,274
8	June	219,273	106,275	118,470	118,274
9	July	213,371	92,187	118,470	118,274
10	August	201,011	127,050	118,470	118,274
11	September	174,247	117,465	118,470	118,274
12	October	151,252	100,744	118,470	118,274
13	November	158,706	105,467	118,470	118,274
14	December	164,869	93,113	118,470	118,274
15	Subtotal	2,574,413	1,517,262	1,514,755	1,537,763
16					
17	13 Month Average	\$198,032	\$116,712	\$116,520	\$118,289

Note - Assume a 1.506% increase for projected years.

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### Materials and Supplies

Line	Description	M&S Accts. Pay. Actual Balances 1998 (B)	M&S Accts. Pay. Actual Balances 1999 (C)	M&S Accts. Pay. Projected Balances 2000 (D)	M&S Accts. Pay. Projected Balances 2001 (E)
1	Month End:				
2	December (prior year)	\$0	\$0	\$0	\$0
3	January				
4	February				
5	March				
6	April	The Company does not maintain an Accounts Payable - M&S account.			
7	May				
8	June				
9	July				
10	August				
11	September				
12	October				
13	November				
14	December				
15	Subtotal	0	0	0	0
16					
17	13 Month Average	\$0	\$0	\$0	\$0

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## Accumulated Deferred Income Taxes - Total

Debit / (Credit)		ICC & CIWC	ADIT as of		AFIT Ave.	ADIT as of		AFIT Ave.	Projected	Proj. ADIT Ave.	Projected	Proj. ADIT Ave.
		Account #	Description of Event		1998	12/31/99		12/31/99	12/31/00	12/31/00	12/31/01	12/31/01
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Allow. for Doubtful Accts 7.18% SIT & FIT	283	See Column A	\$ 10,025	\$ 28,044	\$ 19,035	\$ (33,645)	\$ (2,801)	\$ (33,645)	\$ (33,645)	\$ (33,645)	\$ (33,645)
2	Allowance for Doubtful Accts 6.40% SIT	190		1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458
3	Oak Run Negative Excess Depreciation	282		(18,133)	(17,515)	(17,824)	(16,899)	(17,207)	(16,284)	(16,592)	(15,669)	(15,977)
4	Overheads and Other	283		(1,072,719)	(1,373,798)	(1,223,259)	(1,846,512)	(1,510,155)	(1,335,789)	(1,491,151)	(1,255,550)	(1,295,670)
5	Depreciation-Plant Held for Future Use	283		(28,709)	(31,902)	(30,306)	(31,902)	(31,902)	(35,095)	(33,499)	(38,288)	(36,892)
6	Bourbonnais Gain	283		(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)
7	Alternative Minimum Tax	190		164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247
8	Deferred State Income Tax	190		35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653
9	Tank Painting @ 46% FIT, 6.40% SIT	283		(28,204)	(21,171)	(24,888)	(13,781)	(17,476)	(6,391)	(10,086)	-	(3,196)
10	Pension	190		12,593	6,295	9,444	11,903	9,099	17,510	14,707	23,118	20,314
11	Tank Painting @ 34% FIT, 7.18% SIT	283		(4,405)	15,848	5,722	41,527	28,688	(177,254)	(67,864)	(187,726)	(182,490)
12	Rate Case Amortization	190		76,739	232,074	154,407	407,696	319,885	232,690	320,193	182,120	207,405
13	Software Development	283		(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)
14	Post-retirement Benefits	190		55,507	55,507	55,507	55,507	55,507	55,507	55,507	55,507	55,507
15	Excess Tax Depreciation	282		(8,871,932)	(9,437,526)	(9,154,729)	(9,964,113)	(9,700,820)	(10,172,876)	(10,068,495)	(10,599,851)	(10,386,364)
16	Cost of Removal / Loss	283		(542,511)	(548,223)	(545,367)	(548,798)	(548,511)	(548,798)	(548,798)	(548,798)	(548,798)
17	Contributions in Aid of Construction	190		3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337
18	Customer Advances	190		18,167	18,167	18,167	18,167	18,167	18,167	18,167	18,167	18,167
19	Alternative Minimum Tax	190		218,082	167,266	192,674	221,249	194,258	221,249	221,249	221,249	221,249
20	Miscellaneous	283		(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)
21	FASB 109 ITC	190		235,509	203,883	219,686	172,218	188,041	140,573	156,396	108,928	124,751
22	FASB 109 Rate Change	190		584,207	584,207	584,207	584,207	584,207	584,207	584,207	584,207	584,207
23	FASB 109 Flow Through	190		(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)
24	1996 & 1997 State Tax Return	190		3,190	2,535	2,863	943	1,739	943	943	943	943
25	Tax effect Deferred SIT	-		-	40,480	20,240	79,125	59,803	79,125	79,125	79,125	79,125
26	1997 FIT Return Adjustment	-		-	(2,878)	(1,439)	(10,081)	(6,480)	(10,081)	(10,081)	(10,081)	(10,081)
27	Rev. - Excess Capacity at WBS	-		-	-	-	134,766	67,383	134,766	134,766	134,766	134,766
28	Rounding	-		(5)	(14)	(10)	(8)	(11)	(8)	(8)	(9)	(9)
29												
30	Total Deferred Income Taxes			\$ (6,033,556)	\$ (6,759,698)	\$ (6,396,627)	\$ (7,219,388)	\$ (6,989,543)	\$ (7,532,441)	\$ (7,375,915)	\$ (7,962,444)	\$ (7,747,443)



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## Accumulated Deferred Income Taxes - Federal

Debit / (Credit)		CIWC & ICC	Description of Event	DFIT as of 12/31/97	DFIT as of 12/31/98	DFIT Ave. 1998	DFIT as of 12/31/99	DFIT Ave. 12/31/99	Projected 12/31/00	Proj. DFIT Ave. 12/31/00	Projected 12/31/01	Proj. DFIT Ave. 12/31/01
Line	Components (A)	Account # (B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Allowance for Doubtful Accounts	283	See Column A	\$ 7,286	\$ 22,163	\$ 14,725	\$ (29,025)	\$ (3,431)	\$ (29,025)	\$ (29,025)	\$ (29,025)	\$ (29,025)
2												
3	Oak Run Negative Excess Depreciation	282		(18,133)	(17,515)	(17,824)	(16,899)	(17,207)	(16,284)	(16,592)	(15,669)	(15,977)
4	Overheads and Other	283		(881,244)	(1,129,767)	(1,005,508)	(1,356,059)	(1,242,913)	(1,089,588)	(1,222,824)	(1,021,718)	(1,055,653)
5	Depreciation-Plant Held for Future Use	283		(26,735)	(29,371)	(28,053)	(29,371)	(29,371)	(32,007)	(30,689)	(34,644)	(33,326)
6	Bourbonnais Gain	283		(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)
7	Alternative Minimum Tax	190		164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247
8	Deferred State Income Tax	190		35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653
9	Tank Painting @ 46% FIT	283		(25,321)	(19,198)	(22,280)	(12,718)	(15,958)	(6,238)	(9,478)	-	(3,119)
10	Pension	190		8,778	3,578	6,178	8,231	5,905	12,884	10,557	17,537	15,210
11	Tank Painting @ 34%	283		(4,977)	11,745	3,384	33,053	22,399	-148,487	(57,717)	-157,176	(152,831)
12	Rate Case Amortization	190		56,255	184,506	120,381	330,233	257,370	185,017	257,625	143,055	164,036
13	Software Development	283		(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)
14	Post-retirement Benefits	190		45,219	45,219	45,219	45,219	45,219	45,219	45,219	45,219	45,219
15	Excess Tax Depreciation	282		(7,317,290)	(7,784,269)	(7,550,780)	(8,221,219)	(8,002,744)	(8,396,612)	(8,308,916)	(8,746,302)	(8,571,457)
16	Cost of Removal / Loss	283		(457,113)	(461,829)	(459,471)	(462,306)	(462,068)	(462,306)	(462,306)	(462,306)	(462,306)
17	Contributions in Aid of Construction	190		2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438
18	Customer Advances	190		15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125
19	Alternative Minimum Tax	190		218,082	167,266	192,674	221,249	194,258	221,249	221,249	221,249	221,249
20	Miscellaneous	283		(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)
21	FASB 109 ITC	190		211,609	182,988	197,299	154,368	168,678	125,748	140,058	97,128	111,438
22	FASB 109 Rate Change - Combined in '99	190		648,184	648,184	648,184	648,184	648,184	648,184	648,184	648,184	648,184
23	FASB 109 Flow Through	190		(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)
24				-	-	-	-	-	-	-	-	-
25	Tax effect Deferred SIT	190		-	40,480	20,240	79,125	59,803	79,125	79,125	79,125	79,125
26	1997 FIT Return Adjustment	283		-	(2,878)	(1,439)	(10,081)	(6,480)	(10,081)	(10,081)	(10,081)	(10,081)
27	Rev. - Excess Capacity at WBS						113,832	56,916	113,832	113,832	113,832	113,832
28	Rounding			(5)	(12)	(9)	(9)	(11)	(9)	(9)	(9)	(9)
29												
30	Total Deferred Income Taxes			\$ (4,809,123)	\$ (5,412,428)	\$ (5,110,778)	\$ (5,777,911)	\$ (5,595,170)	\$ (6,033,097)	\$ (5,905,504)	\$ (6,385,319)	\$ (6,209,208)

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## Accumulated Deferred Income Taxes - State

Debit / (Credit)	Components	CIWC & ICC	Description of Event	DSIT as of 12/31/97	DSIT as of 12/31/98	DSIT Ave. 1998	DSIT as of 12/31/99	DSIT Ave. 12/31/99	Projected 12/31/00	Proj. DSIT Ave. 12/31/00	Projected 12/31/01	Proj. DSIT Ave. 12/31/01
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Bad Debt Reserve - 7.18%	283	See Column A	\$ 2,739	\$ 5,881	\$ 4,310	\$ (4,620)	\$ 631	\$ (4,820)	\$ (4,620)	\$ (4,620)	\$ (4,620)
2	Bad Debt Reserve - 6.40%	190		1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458
3	Oak Run Negative Excess Depreciation	282		-	-	-	-	-	-	-	-	-
4	Overheads and Other	283		(191,475)	(244,031)	(217,753)	(290,453)	(267,242)	(246,201)	(268,327)	(233,832)	(240,017)
5	Depreciation-Plant Held for Future Use	283		(1,974)	(2,531)	(2,253)	(2,531)	(2,531)	(3,088)	(2,810)	(3,644)	(3,368)
6	Bourbonnais Gain	282		(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)
7	Alternative Minimum Tax	283		-	-	-	-	-	-	-	-	-
8	Deferred State Income Tax	283		-	-	-	-	-	-	-	-	-
9	Tank Painting @ 6.40%	283		(2,883)	(1,973)	(2,428)	(1,063)	(1,518)	(153)	(808)	-	(77)
10	Pension	190		3,815	2,717	3,268	3,672	3,195	4,827	4,149	5,581	5,104
11	Tank Painting @ 7.18%	283		572	4,103	2,338	8,474	6,289	-28,768	(10,147)	-30,550	(29,659)
12	Rate Case Amortization	190		20,484	47,568	34,026	77,463	62,518	47,673	62,568	39,065	43,369
13	Software Development	283		(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)
14	Post-retirement Benefits	190		10,288	10,288	10,288	10,288	10,288	10,288	10,288	10,288	10,288
15	Excess Tax Depreciation	282		(1,554,642)	(1,653,257)	(1,603,950)	(1,742,894)	(1,698,076)	(1,776,264)	(1,759,579)	(1,853,549)	(1,814,907)
16	Cost of Removal / Loss	283		(85,398)	(86,394)	(85,896)	(86,492)	(86,443)	(86,492)	(86,492)	(86,492)	(86,492)
17	Contributions in Aid of Construction	190		685,899	685,899	685,899	685,899	685,899	685,899	685,899	685,899	685,899
18	Customer Advances	190		3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042
19	Alternative Minimum Tax	190		-	-	-	-	-	-	-	-	-
20	Miscellaneous	283		(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)
21	FASB 109 ITC	190		23,900	20,875	22,388	17,850	19,363	14,825	16,338	11,800	13,313
22	FASB 109 Rate Change - combined in '99	190		(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)
23	FASB 109 Flow Through	190		(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)
24	1996 & 1997 State Tax Return	190		3,190	2,535	2,863	943	1,739	943	943	943	943
25				-	-	-	-	-	-	-	-	-
26				-	-	-	-	-	-	-	-	-
27	Rev. - Excess Capacity at WBS			-	-	-	20,934	10,467	20,934	20,934	20,934	20,934
28	Rounding			-	(2)	(1)	1	(1)	1	1	1	1
29												
30	Total Deferred Income Taxes			\$ (1,224,433)	\$ (1,347,270)	\$ (1,285,852)	\$ (1,441,477)	\$ (1,394,374)	\$ (1,499,344)	\$ (1,470,411)	\$ (1,577,124)	\$ (1,538,234)

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## Accumulated Deferred Income Taxes - Vermilion Allocation

Debit / (Credit)	Components	CIWC & ICC Account #		Description of Event	TOTAL ADIT as of 12/31/99	Vermilion ADIT as of 12/31/99 (D x E)	TOTAL Proj. ADIT as of 12/31/00	Vermilion Proj. ADIT as of 12/31/00 (D x G)	TOTAL Proj. ADIT as of 12/31/01	Vermilion Proj. ADIT as of 12/31/01 (D x I)	Vermilion Proj. Ave. Future Test Year 2001 (H + J)/2
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Rate Base Items Only					See Column A						
			Allocator	Allocation %							
1	Overheads and Other	283	Plant	37.28%	(1,646,512)	\$ (513,764)	\$ (1,335,789)	(\$497,937)	\$ (1,255,550)	(\$468,027)	\$ (482,982)
2	Tank Painting @ 46% FIT, 6.40% SIT	283	Expense	60.17%	(13,781)	(8,292)	(6,391)	(3,846)	-	0	(1,923)
3	Pension	190	Expense	33.81%	11,903	4,025	17,510	5,921	23,118	7,817	6,869
4	Tank Painting @ 34% FIT, 7.18% SIT	283	Expense	60.17%	41,527	24,988	(177,254)	(106,659)	(187,726)	(112,960)	(109,809)
5	Excess Tax Depreciation	282	Plant	37.28%	(9,964,113)	(3,714,287)	(10,172,876)	(3,792,106)	(10,599,851)	(3,951,268)	(3,871,687)
6	Alternative Minimum Tax	190	Plant	37.28%	385,496	143,700	385,496	143,700	385,496	143,700	143,700
7	Cost of Removal / Loss	283	Plant	37.28%	(548,798)	(204,573)	(548,798)	(204,573)	(548,798)	(204,573)	(204,573)
8	Contributions in Aid of Construction	190	Plant	37.28%	3,637,337	1,355,877	3,637,337	1,355,877	3,637,337	1,355,877	1,355,877
9	Customer Advances	190	Plant	37.28%	18,167	6,772	18,167	6,772	18,167	6,772	6,772
10											
11											
12											
13											
14	Total Deferred Income Taxes				\$ (8,078,774)	\$ (3,005,555)	\$ (8,182,598)	\$ (3,092,852)	\$ (8,527,807)	\$ (3,222,662)	\$ (3,157,757)

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### Detailed Listing of Balance Sheet Assets and Liabilities - Federal

<u>- Balance Sheet Asset or Liability Associated with Component of Deferred Taxes -</u>												
Line	Components (A)	CIWC & ICC Account # (B)	Balance 12/31/97 (C)	Balance 12/31/98 (D)	Average 1998 (E)	Balance 12/31/99 (F)	Average 1999 (G)	Proj. Balance 12/31/00 (H)	Average 2000 (I)	Proj. Balance 12/31/01 (J)	Average 2001 (K)	Rate Base Item (L)
1	Allowance for Doubtful Accounts	143	\$23,509	\$67,265	\$45,387	-\$78,987	-\$5,861	-\$78,987	-\$78,987	-\$78,987	-\$78,987	
2	Oak Run Negative Excess Depreciation	282	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	
3	Overheads and Other	283	-2,669,932	-3,400,881	-3,035,407	-4,047,429	-3,724,155	-3,286,084	-3,666,757	-3,092,169	-3,189,127	X
4	Depreciation-Plant Held for Future Use	283	-76,691	-84,445	-80,568	-84,445	-84,445	-92,199	-88,322	-99,953	-96,076	
5	Bourbonnais Gain	282	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	
6	Tank Painting @ 46% FIT	186	-45,035	-30,814	-37,925	-16,593	-23,704	-2,372	-9,483	0	-1,186	X
7	Pension	190	31,282	15,989	23,636	29,283	22,636	42,577	35,930	55,871	49,224	X
8	Tank Painting @ 34%	186	-18,634	30,548	5,957	91,429	60,989	-455,698	-182,135	-485,268	-470,483	X
9	Rate Case Amortization	186	150,535	527,745	339,140	944,109	735,927	529,207	736,658	409,315	469,261	
10	Software Development	283	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	
11	Post-retirement Benefits	190	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	
12	Excess Tax Depreciation	108	-20,985,275	-22,358,743	-21,672,009	-23,607,172	-22,982,958	-24,108,295	-23,857,733	-25,107,409	-24,607,852	X
13	Cost of Removal / Loss	283	-1,262,158	-1,276,028	-1,269,093	-1,277,390	-1,276,709	-1,277,390	-1,277,390	-1,277,390	-1,277,390	X
14	Contributions in Aid of Construction	271	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	X
15	Customer Advances	252	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	X
16	Miscellaneous		-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	
17												
18	Total Gross Timing Differences:		<u>-\$16,454,032</u>	<u>-\$18,110,987</u>	<u>-\$17,282,515</u>	<u>-\$19,648,828</u>	<u>-\$18,879,913</u>	<u>-\$20,330,874</u>	<u>-\$19,989,851</u>	<u>-\$21,277,623</u>	<u>-\$20,804,249</u>	

\* NOTE - THE COMPANY HAS INCLUDED / EXCLUDED IN RATE BASE THE TEST YEAR BALANCE OF THE ABOVE ASSETS AND LIABILITY BASED ON ITS UNDERSTANDING OF ICC ACCEPTED RATE BASE COMPONENTS

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Detailed Listing of Balance Sheet Assets and Liabilities - State

- Balance Sheet Asset or Liability Associated with Component of Deferred Taxes -												
Line	Components (A)	CIWC & ICC Account # (B)	Balance 12/31/97 (C)	Balance 12/31/98 (D)	Average 1998 (E)	Balance 12/31/99 (F)	Average 1999 (G)	Proj. Balance 12/31/00 (H)	Average 2000 (I)	Proj. Balance 12/31/01 (J)	Average 2001 (K)	Rate Base Item * (L)
1	Allowance for Doubtful Accounts	143	\$63,681	\$107,437	\$85,559	-\$38,815	\$34,311	-\$38,815	-\$38,815	-\$38,815	-\$38,815	
2	Oak Run Negative Excess Depreciation	282	0	0	0	0	0	0	0	0	0	
3	Overheads and Other	283	-1,911,000	-2,642,978	-2,276,989	-3,289,526	-2,966,262	-2,673,206	-2,981,366	-2,500,931	-2,587,069	X
4	Depreciation-Plant Held for Future Use	283	-25,974	-33,728	-29,851	-33,728	-33,728	-41,482	-37,605	-49,236	-45,359	
5	Bourbonnais Gain	282	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	
6	Tank Painting @ 6.40%	186	-45,035	-30,814	-37,925	-16,593	-23,704	-2,372	-9,483	0	-1,186	X
7	Pension	190	53,134	37,841	45,488	51,135	44,488	64,429	57,782	77,723	71,076	X
8	Tank Painting @ 7.18%	186	-176,478	-127,296	-151,887	-66,415	-96,856	-613,542	-339,979	-643,113	-628,328	X
9	Rate Case Amortization	186	-242,377	134,833	-53,772	551,197	343,015	136,295	343,746	16,403	76,349	
10	Software Development	283	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	
11	Post-retirement Benefits	190	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	
12	Excess Tax Depreciation	108	-22,203,484	-23,676,952	-22,890,218	-24,825,381	-24,201,167	-25,290,144	-25,057,763	-26,366,537	-25,828,341	X
13	Cost of Removal / Loss	283	-1,262,158	-1,276,028	-1,269,093	-1,277,390	-1,276,709	-1,277,390	-1,277,390	-1,277,390	-1,277,390	X
14	Contributions in Aid of Construction	271	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	X
15	Customer Advances	252	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	X
16	Miscellaneous		0	0	0	0	0	0	0	0	0	
17												
18	Total Gross Timing Differences:		<u>-\$16,641,876</u>	<u>-\$18,299,870</u>	<u>-\$17,470,873</u>	<u>-\$19,837,701</u>	<u>-\$19,068,786</u>	<u>-\$20,628,412</u>	<u>-\$20,233,057</u>	<u>-\$21,674,081</u>	<u>-\$21,151,247</u>	

\* NOTE - THE COMPANY HAS INCLUDED / EXCLUDED IN RATE BASE THE TEST YEAR BALANCE OF THE ABOVE ASSETS AND LIABILITY BASED ON ITS UNDERSTANDING OF ICC ACCEPTED RATE BASE COMPONENTS

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Proposed Test Year Period: Future  
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**Analysis of Investment Tax Credits**

Line	Year ITC Generated (A)	Original Amt. of ITC (B)	ITC Recaptures (C)	Test Year Amortization (D)	Total Amort. to 1/1/2001 (E)	Unamortized Beginning Balance (F)	Unamortized Ending Balance (G)	Test Year Ave. Balance (H)
1	1970 & Prior	\$73,941	\$0	\$2,108	\$60,393	\$13,548	\$11,440	\$12,494
2								
3	1971	5,330		151	3,443	1,887	1,736	1,812
4	1972	25,350		724	15,793	9,557	8,833	9,195
5	1973	9,224		264	5,546	3,678	3,414	3,546
6	1974	13,861		397	8,071	5,790	5,392	5,591
7	1975	51,481		1,474	28,985	22,496	21,022	21,759
8	1976	28,273		810	15,319	12,954	12,143	12,549
9	1977	88,758		2,545	46,347	42,411	39,866	41,139
10	1978	54,746		1,567	27,516	27,230	25,662	26,446
11	1979	34,908		995	16,945	17,963	16,967	17,465
12	1980	45,500		1,305	21,045	24,455	23,150	23,803
13	1981	44,000		1,255	19,591	24,409	23,154	23,782
14	1982	165,000		4,729	69,694	95,306	90,577	92,942
15	1983	28,088		803	11,349	16,739	15,936	16,338
16	1984	77,642		2,224	29,713	47,929	45,705	46,817
17	1985	54,390		1,559	19,707	34,683	33,124	33,904
18	1986	13,935		420	4,279	9,656	9,236	9,446
19	1987	2,775		82	832	1,943	1,861	1,902
20	1988	2,109		60	634	1,475	1,414	1,445
21	1989							
22	1990							
23								
24	Sub-total	745,370	-	21,364	344,809	400,561	379,192	389,877
25								
26	<b>TOTAL</b>	<b>\$819,311</b>	<b>\$0</b>	<b>\$23,472</b>	<b>\$405,202</b>	<b>\$414,109</b>	<b>\$390,632</b>	<b>\$402,371</b>

(A) Per ITC schedules in tax package w/p's - 1988

(B) Amortizations per 5/12/89 Jim Maurer memo

(C) Increased 1988 amortizations per Jim Maurer's memo to reflect increase in depreciation composite rate.

(E) Unamortized balances per Jim Maurer memo 5/12/89

(F) Twelve years of amortizations at a blended rate between column C and column B.

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## Deferred Charges

Line	Description (A)	Time Period Charges Recorded (B)	Amortization Period (C)	Authorizing ICC Docket #s (D)	Balance at 1/1/98 (E)	Balance at 12/31/98 (F)
1	Tank Painting	Various			\$110,154	\$204,893
2	Cylinder Deposits				<u>11,255</u>	<u>11,255</u>
3					\$121,409	\$216,148
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15		Balance at	Balance at	Balance at	Average	Amortization
16		12/31/99	12/31/00	12/31/01	Balance in	Expense
17		(G)	(H)	(I)	(J)	(K)
18	Tank Painting	\$175,539	\$672,618	\$590,213	\$631,416	\$82,405
19	Cylinder Deposits	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	0
20		\$183,039	\$680,118	\$597,713	\$638,916	\$82,405

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### Property Held for Future Use Included in Rate Base

[illegible]



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D. Leppert

Proposed Test Year Period: Future

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**Analysis of Activity in Property Held for Future Use**

<u>Line</u>	Description and Location of Property (A)	1998 (B)	1999 (C)	2000 (D)	2001 (E)
1	None				

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**Customer Deposits**

<u>Line</u>	<u>Month</u> <u>(A)</u>	<u>1998</u> <u>(B)</u>	<u>1999</u> <u>(C)</u>	<u>Projected</u> <u>2000</u> <u>(D)</u>	<u>Projected</u> <u>2001</u> <u>(E)</u>
1	January	\$0	\$0	\$55	\$55
2					
3	February	0	0	55	55
4					
5	March	0	0	55	55
6					
7	April	0	55	55	55
8					
9	May	0	55	55	55
10					
11	June	0	55	55	55
12					
13	July	0	55	55	55
14					
15	August	0	55	55	55
16					
17	September	0	55	55	55
18					
19	October	0	55	55	55
20					
21	November	0	55	55	55
22					
23	December	\$0	\$55	\$55	\$55
24					
25					
26	Interest Accrued:	\$0	\$0	\$0	\$0
27					
28					
29	Account Charged:	N/A	N/A	N/A	N/A

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**Budget Payment Plan Balances**

<u>Line</u>	<u>Month</u> <u>(A)</u>	<u>1998</u> <u>(B)</u>	<u>1999</u> <u>(C)</u>	<u>Projected</u> <u>2000</u> <u>(D)</u>	<u>Projected</u> <u>2001</u> <u>(E)</u>
1	January	\$0	\$0	\$0	\$0
2					
3	February	0	0	0	0
4					
5	March	0	0	0	0
6					
7	April	0	0	0	0
8					
9	May	0	0	0	0
10					
11	June	0	0	0	0
12					
13	July	0	0	0	0
14					
15	August	0	0	0	0
16					
17	September	0	0	0	0
18					
19	October	0	0	0	0
20					
21	November	0	0	0	0
22					
23	December	0	0	0	0
24					
25					
26	Interest Accrued:	\$0	\$0	\$0	\$0
27					
28					
29	Account Charged:	N/A	N/A	N/A	N/A

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**Additions to and Transfers From Customer Advances and Contributions in Aid of Construction**

<u>Customer Advances:</u>		Advances at	2000	2000	2000	Projected	2001	2001	2001	Projected	Ave. Future
Advance Activity Description / Date		12/31/99	Additions	Refunds	Transfers	Advances at	Additions	Refunds	Transfers	Advances at	Test Year
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	1998 change - net	-\$72,668				-\$72,668				-\$72,668	-\$72,668
2		0				0				0	0
3	1999 change - net	44,734				44,734				44,734	44,734
4		0				0				0	0
5	2000 change - net	0	0	-5,853		-5,853				-5,853	-5,853
6		0				0				0	0
7	2001 change - net	0				0	0	-5,852		-5,852	-2,926
8		0				0				0	0
9		0				0				0	0
10		0				0				0	0
11		0				0				0	0
12		0				0				0	0
13		0				0				0	0
14		0				0				0	0
15		0				0				0	0
16		0				0				0	0
17		0				0				0	0
18		0				0				0	0
19		0				0				0	0
20		0				0				0	0
21		0				0				0	0
22		0				0				0	0
23		0				0				0	0
24		0				0				0	0
25		0				0				0	0
26		0				0				0	0
27		0				0				0	0
28		0				0				0	0
29		0				0				0	0
30		0				0				0	0
31		0				0				0	0
32		0				0				0	0
33		0				0				0	0
34	12/31/97 Balance	<u>788,383</u>				<u>788,383</u>				<u>788,383</u>	<u>788,383</u>
35	Total Customer Advances	\$760,449	\$0	-\$5,853	\$0	\$754,596	\$0	-\$5,852	\$0	\$748,744	\$751,870

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Proposed Test Year Period: Future  
 Period Reported: 1998 and 1999  
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### Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

<u>Customer Advances:</u>										
	Advance Activity Description / Date	Advances at	1998	1998	1998	Advances at	1999	1999	1999	Advances at
<u>Line</u>	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(I)</u>	<u>(J)</u>
1	1998 change - net		-\$72,668			-\$72,668				-\$72,668
2						0				0
3	1999 change - net					0	44,734			44,734
4						0				0
5						0				0
6						0				0
7						0				0
8						0				0
9						0				0
10						0				0
11						0				0
12						0				0
13						0				0
14						0				0
15						0				0
16						0				0
17						0				0
18						0				0
19						0				0
20						0				0
21						0				0
22						0				0
23						0				0
24						0				0
25						0				0
26						0				0
27						0				0
28						0				0
29						0				0
30						0				0
31						0				0
32						0				0
33						0				0
34	12/31/97 Balance	<u>788,383</u>				<u>788,383</u>				<u>788,383</u>
35	Total Customer Advances	\$788,383	-\$72,668	\$0	\$0	\$715,715	\$44,734	\$0	\$0	\$760,449

CONSUMERS ILLINOIS WATER COMPANY  
Vermilion Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 1997 and 1998  
Prior Year (1999) 12 Mo. Actual

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Person Responsible: D. Leppert

Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

Contributions in Aid of Construction:						Projected					Ave. Future
Line	Advance Activity Description / Date (A)	CIAC at 12/31/99 (B)	2000 Additions (C)	2000 Other (D)	2000 Transfers (E)	CIAC at 12/31/00 (F)	2001 Additions (G)	2001 Other (H)	2001 Transfers (I)	Projected CIAC at 12/31/01 (J)	Test Year (K)
1	1998 change - net	\$97,672			\$0	\$97,672			\$0	\$97,672	\$97,672
2		0			0	0			0	0	0
3	1999 change - net	25,147			0	25,147			0	25,147	25,147
4		0			0	0			0	0	0
5	2000 change - net	0	0		0	0			0	0	0
6		0			0	0			0	0	0
7	2001 change - net	0			0	0	0		0	0	0
8		0			0	0			0	0	0
9		0			0	0			0	0	0
10		0			0	0			0	0	0
11		0			0	0			0	0	0
12		0			0	0			0	0	0
13		0			0	0			0	0	0
14		0			0	0			0	0	0
15		0			0	0			0	0	0
16		0			0	0			0	0	0
17		0			0	0			0	0	0
18		0			0	0			0	0	0
19		0			0	0			0	0	0
20		0			0	0			0	0	0
21		0			0	0			0	0	0
22		0			0	0			0	0	0
23		0			0	0			0	0	0
24		0			0	0			0	0	0
25		0			0	0			0	0	0
26		0			0	0			0	0	0
27		0			0	0			0	0	0
28		0			0	0			0	0	0
29	12/31/97 Balance	3,064,069				3,064,069				3,064,069	3,064,069
30	Total Contributions in Aid:	\$3,186,888	\$0	\$0	\$0	\$3,186,888	\$0	\$0	\$0	\$3,186,888	\$3,186,888
31											
32											
33											
34											
35	Amortization of CIAC	12/31/99 \$955,974		2000 Amortization \$71,245		12/31/00 \$1,027,219		2001 Amortization \$71,245		12/31/01 \$1,098,464	Ave. Test Year \$1,062,842

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 1998 and 1999  
Prior Year (1999) 12 Mo. Actual

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Person Responsible: D. Leppert

**Additions to and Transfers From Customer Advances and Contributions in Aid of Construction**

**Contributions in Aid of Construction:**

Line	Advance Activity Description / Date (A)	CIAC at 12/31/97 (B)	1998 Additions (C)	1998 Other (D)	1998 Transfers (E)	CIAC at 12/31/98 (F)	1999 Additions (G)	1999 Other (H)	1999 Transfers (I)	CIAC at 12/31/99 (J)
1	1998 change - net		\$97,672		\$0	\$97,672				\$97,672
2					0	0				0
3	1999 change - net				0	0	25,147			25,147
4					0	0				0
5					0	0				0
6					0	0				0
7					0	0				0
8					0	0				0
9					0	0				0
10					0	0				0
11					0	0				0
12					0	0				0
13					0	0				0
14					0	0				0
15					0	0				0
16					0	0				0
17					0	0				0
18					0	0				0
19					0	0				0
20					0	0				0
21					0	0				0
22					0	0				0
23					0	0				0
24					0	0				0
25					0	0				0
26					0	0				0
27					0	0				0
28					0	0				0
29	12/31/97 Balance	<u>3,064,069</u>				<u>3,064,069</u>				<u>3,064,069</u>
30	Total Contributions in Aid:	\$3,064,069	\$97,672	\$0	\$0	\$3,161,741	\$25,147	\$0	\$0	\$3,186,888
31										
32										
33										
34	Amortization of CIAC	<u>12/31/97</u>		1998		<u>12/31/98</u>		1999		<u>12/31/99</u>
35		\$815,422		Amortization		\$885,010		Amortization		\$955,974
				\$69,588				\$70,984		

**CONSUMERS ILLINOIS WATER COMPANY**

Vermilion Water Division

Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 2000 &amp; 2001

Schedule

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Person Responsible:

F. Simpson

**FAS 87 - Pension**

<u>Line</u>	<u>(A)</u>	2000 <u>(B)</u>	2001 <u>(C)</u>	Ave. 2001 <u>(D)</u>
1	CIWC Projected Reserve	\$320,794	\$334,088	
2				
3				
4				
5	<u>Expense:</u>			
6				
7	Vermilion Water -	<u>4,487</u>	<u>4,504</u>	
8	CIWC Total -	13,294	13,294	
9				
10				
11				
12	Vermilion Water % (Line 7/8):	33.75%	33.88%	
13				
14				
15				
16				
17				
18	Vermilion Water Amount (Line 1 X 12):	<u>\$108,280</u>	<u>\$113,192</u>	<u>\$110,736</u>